

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Ronald Waters et al.

Group Art Unit: 2812

Serial No.: 10/572,180

Examiner:

Intern'l Filing Date: Sept. 20, 2004/

Attorney Docket: UDL-130

371(c) Date: Dec. 4, 2006

Title: Insulating Structures

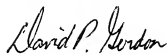
Honorable Commissioner for Patents
Alexandria, VA 22313

Sir:

SUBMITTAL OF SUBSTITUTE DECLARATION AND POWER OF ATTORNEY

Please substitute the enclosed Declaration for Patent Application and Power of Attorney to replace the original Declaration for Patent Application and Power of Attorney which was filed on December 4, 2006. This replacement Declaration is hereby submitted to correct an inadvertent typographical error in the filing date of application PCT/GB04/003988, from which priority is claimed. No fee is believed due for this corrective filing. If any fee is due for this filing, please charge the fee to our deposit account number 07-1732.

Respectfully submitted,



David P. Gordon
Reg. #29,996
Attorney for Applicant(s)

GORDON & JACOBSON, P.C.
60 Long Ridge Road
Suite 407
Stamford, CT 06902
Tel: (203) 323-1800
Fax: (203) 323-1803

June 7, 2007